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01/03/23

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EXHIBIT F

EXHIBIT FCOMPARISON EXHIBIT EXPLAINING DIFFERENCES
BETWEEN THE PROPOSED APPLICATION AND APPLICATION

NO.	DOCUMENT	REFERENCE	SHEET TITLE/ ITEM NUMBER	DIFFERENCE/EXPLANATION	IMPACT ON 2024 REVENUE REQUIREMENT
1.	Application	Page 1	I. Statement of Relief Sought	Update revenue requirement amounts and percentages for years 2024 through 2026.	n/a
2.		Page 2	I. Statement of Relief Sought	Update comparison of revenue requirements, rate base, and operating expenses amounts and percentages for test year and recorded year 2021.	n/a
3.		Page 3	II. Necessity for General Rate Relief	Update increase in volume related costs.	n/a
4.		Page 3	II. Necessity for General Rate Relief	Update payroll amount increase from \$3,421,000 to \$3,366,200.	n/a
5.		Page 8	V. Special Requests	Remove Special Request No. 4 because Sativa acquisition closed prior to filing.	n/a
6.		Pages 14 - 16	V. Special Requests	Update special request no. 16, and add special requests no. 17 and no. 18.	n/a
7.		Page 20, various	X. Exhibits and Testimony	Add Exhibit F: Comparison exhibit explaining differences between the proposed application and application. Update Exhibit E: 2023 rates based on approved AL 378-W, add Sativa rates for the new meters phased-in, and the preliminary statement for Asbestos Litigation Memorandum Account.	n/a

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NO.	DOCUMENT	REFERENCE	SHEET TITLE/ ITEM NUMBER	DIFFERENCE/EXPLANATION	IMPACT ON 2024 REVENUE REQUIREMENT
8.	Results of Operations for Test Years Ending December 31, 2024 and 2025, and Attrition Year 2026	Page 1-1	1.3 Overview of Reports	Update revenue requirement amounts and percentages for years 2024 through 2026.	n/a
9.		Page 2-3 and 2-4	2.2 Proceedings before the Commission	Update status of Advice Letter (AL) 377-W, and add AL nos. 378-388.	n/a
10.		Pages 3-2 - 3-5	3.2 Positions Requested and Payroll	Positions restructure explanation, and update table.	n/a
11.		Pages 5-7 - 5-11	5.10 Request to extend until December 31, 2026 the expiration date of the ALMA, add section 5.11	Section 5.10 - The explanation on the Asbestos Litigation Memorandum Account ("ALMA"). Section 5.10 - The explanation for professional dues.	n/a
12.		Page 12-6	12.13 Low Income Ratepayer Assistance Program (LIRA)	Update LIRA credit and surcharge to reflect January 1, 2023 amounts.	n/a
13.		Page 12-7	12.16 Sativa Tariff Fixed Charge	Add Suburban's Special Request No. 17 explanation.	n/a

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NO.	DOCUMENT	REFERENCE	SHEET TITLE/ ITEM NUMBER	DIFFERENCE/EXPLANATION	IMPACT ON 2024 REVENUE REQUIREMENT
14.	Direct Testimony of Jorge Lopez		Various	Add discussion on Paulsen pipeline project, Manganese treatment, water rights, and adjustment to plant improvement at various location amounts in 2023 and 2025.	n/a
15.	Direct Testimony of Jeff Farney		Various	Correct the word "Attachment" to "Exhibit" to reflect the actual reference designation.	n/a
16.	Direct Testimony of Greg Galindo		Page 11	Add a section in response to the MDR deficiency item G.8.	n/a
17.	Minimum Data Requirement		Various	Updated to reflect the revised revenue requirements and the deficiency items.	n/a
18.	Workpapers Vol. II		Various	Update payroll worksheet, delete duplicate page number 72, 75, 880, 989, and delete incorrect footer printout related to pages 94, 95, 101, 106, 784, 790, and 791. Add pages 1292-1299 - job descriptions for Field Operations and Water Operations Directors. Add pages 1300-1304 - 2021 CWA and NAWC invoices.	n/a
19.	2023 GRC Compensation (CONFIDENTIAL) Final.xlsx		Line item nos. 9 and 25	Update 2022 amounts to reflect positions restructure, a reduction of \$15,392.	n/a
20.			Tab Risk Comp. (CONFIDENTIAL)	Add detail of positions restructure, a reduction of \$32,138.	n/a

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21.	Workpapers Vol. I	SWS 2023 - A.23-01- xxx.xlsx	Tab Model, Various Worksheets	Update 2023 rates based on approved AL 378- W.	(\$248,860)
22.			Tab Model, Table 11-2 cell F6440	Update CPUC Reimbursement Fee from 1.43% to 0.8% per Res. M-4866, dated Dec. 15, 2022.	n/a
23.			Tab Model, Table 5-1A cells J1987 and J1992	Update Subtotal Regular Payroll and Risk Compensation to reflect SWS' department restructure.	(\$54,784)
24.			Tab Model, Worksheet 5-1W cell M3264	Update Liberty Utilities' purchased water rate per acre foot from \$3,000 to \$3,600.	\$315,147
25.			Tab Model, Table 6-1C cell N4489	Update actual payment amount of water rights purchased in 2023.	\$1,478
26.			Tab Model, Table 7-4 cell M5236	Update salvage value related to three retired fleet trucks.	(\$1,820)
27.			Tab Model, Table 6-1B cells N4433, O4434, Table 6-1C cell N4478, and Tab Sativa cell J28	Update capital expenditures related to Sativa, and adjustment to 2023 and 2025 annual project on Plant Improvements at Various Locations.	(\$47,661)
28.			Tab Sativa, cells H67:H75	Update Sativa's depreciation for the month of December 2022.	\$2,785
29.	TOTAL				(33,715)